

R865. Tax Commission, Auditing.

R865-7H. Environmental Assurance Fee.

R865-7H-1. Environmental Assurance Fee for Retailers or Consumers Not Participating in the Environmental Assurance Program Pursuant to Utah Code Ann. Section 19-6-410.5.

A. Retailers or consumers who are owners or operators of tanks, including owners or operators of above-ground storage tanks, who do not participate in the Environmental Assurance Program, may receive an exemption from the environmental assurance fee if:

1. none of the owner's or operator's tanks are covered under the Environmental Assurance Program; and

2. the owner or operator purchases the petroleum product for the tank directly from the refinery, or purchases a direct import of a petroleum product for which the environmental assurance fee has not previously been imposed.

B. Retailers or consumers who are owners or operators of tanks and who do not participate in the Environmental Assurance Program, but who fail to meet the conditions provided under this rule to purchase petroleum products exempt from the environmental assurance fee may apply to the Tax Commission for a refund of those fees paid, no more often than on a monthly basis, on form TC-113ES.

C. For purposes of the exemption and refund provisions of this rule, owners or operators of above-ground storage tanks include owners of fuel stored in tanks owned by a third party where the owner of the fuel pays a fee for use of the tank.

D. On a monthly basis, the Department of Environmental Quality shall provide the Tax Commission with a list of current participants in the Environmental Assurance Program.

Effective: 3/16/99